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**ACADIANA CRIMINALISTICS  
LABORATORY COMMISSION**

**FINANCIAL REPORT**

**DECEMBER 31, 1995**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-28-96

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**INDEPENDENT AUDITORS' REPORT**

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited the general purpose financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards, issued by the U. S. General Accounting Office and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Acadiana Criminalistics Laboratory Commission as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Schedules" in the table of contents (including the Schedule of Federal Financial Assistance) is presented for purposes of additional analysis and is

not a required part of the general purpose financial statements of Acadiana Criminalistics Laboratory Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of Acadiana Criminalistics Laboratory Commission.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1996 on our consideration of Acadiana Criminalistics Laboratory Commission's internal control structure and a report dated June 10, 1996 on its compliance with laws and regulations.

*Broussard, Poche, Lewis & Breaux*

Lafayette, Louisiana  
June 10, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995

	<u>Governmental</u> <u>Fund Type</u> <u>General</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Agency</u>
<b>ASSETS</b>		
Cash	\$ 154,859	\$ -
Investments	526,644	-
Investment in deferred compensation plan assets	-	23,548
Court costs receivable	57,475	-
Due from other governmental agencies	1,722	-
Land, building, and equipment	-	-
Amount to be provided for retirement of general long-term debt	<u>-</u>	<u>-</u>
Total assets	<u>\$ 740,700</u>	<u>\$ 23,548</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 58,876	\$ -
Accrued liabilities	-	23,548
Accrued payroll	11,889	-
Accrued compensated absences	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 70,765</u>	<u>\$ 23,548</u>
<b>FUND EQUITY</b>		
Fund balance -		
Investment in general fixed assets	\$ -	\$ -
Reserved for encumbrances	266,135	-
Unreserved:		
Designated	-	-
Undesignated	<u>403,800</u>	<u>-</u>
Total fund equity	<u>\$ 669,935</u>	<u>\$ -0-</u>
Total liabilities and fund equity	<u>\$ 740,700</u>	<u>\$ 23,548</u>

See Notes to Financial Statements.

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General Long-</u>	<u>(Memorandum Only)</u>	
<u>Fixed Assets</u>	<u>Term Debt</u>	<u>1995</u>	<u>1994</u>
\$ -	\$ -	\$ 154,859	\$ 140,147
-	-	526,644	403,723
-	-	23,548	9,417
-	-	57,475	60,604
-	-	1,722	-
801,780	-	801,780	670,974
<u>-</u>	<u>6,793</u>	<u>6,793</u>	<u>4,513</u>
<u>\$ 801,780</u>	<u>\$ 6,793</u>	<u>\$1,572,821</u>	<u>\$1,289,378</u>
\$ -	\$ -	\$ 58,876	\$ 13,217
-	-	23,548	9,770
-	-	11,889	10,765
-	<u>6,793</u>	<u>6,793</u>	<u>4,513</u>
<u>\$ -0-</u>	<u>\$ 6,793</u>	<u>\$ 101,106</u>	<u>\$ 38,265</u>
\$ 801,780	\$ -	\$ 801,780	\$ 670,974
-	-	266,135	2,211
-	-	-	231,731
-	-	<u>403,800</u>	<u>346,197</u>
<u>\$ 801,780</u>	<u>\$ -0-</u>	<u>\$1,471,715</u>	<u>\$1,251,113</u>
<u>\$ 801,780</u>	<u>\$ 6,793</u>	<u>\$1,572,821</u>	<u>\$1,289,378</u>

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE  
 Years Ended December 31, 1995 and 1994

	<u>General Fund</u>	
	<u>1995</u>	<u>1994</u>
Revenues:		
Intergovernmental	\$ 47,743	\$ -
Fines and forfeits	758,571	682,666
Interest	30,190	18,175
Miscellaneous	<u>265</u>	<u>525</u>
Total revenues	\$ 836,769	\$ 701,366
Expenditures:		
Current -		
Public safety	718,819	575,940
Capital outlay	<u>28,154</u>	<u>-</u>
Excess of revenues over expenditures	\$ 89,796	\$ 125,426
Fund balance, beginning	<u>580,139</u>	<u>454,713</u>
Fund balance, ending	<u>\$ 669,935</u>	<u>\$ 580,139</u>

See Notes to Financial Statements.

## ACADIANA CRIMINALISTICS LABORATORY COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND  
ACTUAL - GENERAL FUND

Year Ended December 31, 1995

With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
State grant	\$ 49,401	\$ 47,743	\$ (1,658)	\$ -
Fines and forfeits -				
Court costs	710,700	758,571	47,871	682,666
Interest	25,000	30,190	5,190	18,175
Miscellaneous	575	265	(310)	525
Total revenues	<u>\$ 785,676</u>	<u>\$ 836,769</u>	<u>\$ 51,093</u>	<u>\$ 701,366</u>
Expenditures:				
Current -				
Public safety -				
Personnel costs	\$ 387,075	\$ 388,418	\$ (1,343)	\$ 361,909
Workman's compensation	9,028	7,057	1,971	8,327
Travel and training	23,300	19,800	3,500	22,305
Printing	2,500	1,412	1,088	1,473
Telephone and utilities	11,875	12,198	(323)	10,759
Equipment rental	1,600	1,443	157	1,423
Repairs and maintenance	18,200	17,475	725	13,410
Insurance	11,400	10,717	683	9,778
Office supplies	4,400	3,861	539	3,357
Lab supplies	19,000	18,285	715	15,109
Vehicle and maintenance supplies	2,000	1,612	388	1,876
Professional services	95,000	97,636	(2,636)	80,356
Equipment purchases	222,980	136,464	86,516	43,452
Miscellaneous	3,000	2,441	559	2,406
Capital outlay	<u>166,000</u>	<u>28,154</u>	<u>137,846</u>	<u>-</u>
Total expenditures	<u>\$ 977,358</u>	<u>\$ 746,973</u>	<u>\$ 230,385</u>	<u>\$ 575,940</u>
Excess (deficiency) of revenues over expenditures	\$ (191,682)	\$ 89,796	\$ 281,478	\$ 125,426
Fund balance, beginning	<u>580,139</u>	<u>580,139</u>	<u>-</u>	<u>454,713</u>
Fund balance, ending	<u>\$ 388,457</u>	<u>\$ 669,935</u>	<u>\$ 281,478</u>	<u>\$ 580,139</u>

See Notes to Financial Statements.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of Acadiana Criminalistics Laboratory Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

Reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Primary government:

Acadiana Criminalistics Laboratory Commission was created in accordance with Louisiana Revised Statute 40:2267.1. The Commission is governed by a 21 member board of commissioners, who serve without pay, comprised of the parish president of Iberia Parish, the sheriffs, district attorneys, and one council/police jury member appointed by the parish councils/police juries of Acadia, Evangeline, Iberia, Lafayette, St. Landry, St. Martin, St. Mary and Vermilion Parishes. The Commission is charged with crime detection, prevention, investigation, and other related activities in connection with criminal investigation.

The operations of the Commission are administered through a director and are financed primarily through court costs collected by the various sheriffs and city courts. The Commission serves the southwest Louisiana parishes enumerated above with operations located in Iberia Parish.

No entities meet the above criteria for inclusion as a component unit of Acadiana Criminalistics Laboratory Commission.

## NOTES TO FINANCIAL STATEMENTS

### Fund accounting:

Acadiana Criminalistics Laboratory Commission uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

The General Fund, a governmental fund type, is the general operating fund of the Commission, and is used to account for all the financial resources of the Commission.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

### Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The major source of revenues is court costs which is susceptible to accrual.

## NOTES TO FINANCIAL STATEMENTS

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the General Fund. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

### Cash and investments:

Cash consists of amounts in demand deposit accounts for the Commission.

Investments consist of amounts invested in U.S. Government Securities and in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation.

Investments are stated at cost, except for investments in the deferred compensation plan included in the fiduciary fund type which are stated at market value.

### Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

### Compensated absences:

Employees of Acadiana Criminalistics Laboratory Commission earn vacation pay at the rate of 4 to 12 hours per month. Employees may carry forward vacation time earned but not taken with a 40 hour limitation. Any excess above forty hours is automatically converted to sick leave. Unused vacation is paid to an employee upon retirement or resignation at the hourly rate being earned by that employee upon separation. No payment is made for accrued and unused sick leave.

## NOTES TO FINANCIAL STATEMENTS

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Memorandum only - total columns:

Total columns on the combined balance sheet are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles.

Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

### Note 2. Legal Compliance

The budget for the General Fund is proposed by the Director and formally approved and adopted by the Commission. It is then sent to the eight parishes served by the Commission and must be approved by a majority. Once adopted, any amendments must be approved by the Commission. The budget procedure is in accordance with Section E of Louisiana Revised Statute 40:2266.1. Budgeted amounts are as originally adopted or as amended in accordance with procedures detailed above.

### Note 3. Deposits and Investments

At December 31, 1995, the carrying amount of the Commission's deposits was \$154,859 and the bank balance was \$177,692. Of the bank balance, \$100,000 was covered by federal depository insurance and \$77,692 was covered by collateral held by a third party bank in the Commission's name.

The Commission's investments are categorized as either (1) insured or registered for which the securities are held by the Commission or its agent in the Commission's name, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the Commission's name or (3) uninsured and unregistered for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Commission's name. A categorization of the Commission's investments at December 31, 1995 follows:

NOTES TO FINANCIAL STATEMENTS

	Categories			Carrying Amount	Market Value
	1	2	3		
U.S. Government securities	<u>\$138,727</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$138,727</u>	<u>\$135,158</u>

Investments held at December 31, 1995 consist of \$387,917 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1995 is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Note 4. Changes in General Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, <u>01/01/95</u>	<u>Additions</u>	<u>Deletions</u>	Balance, <u>12/31/95</u>
Land	\$ 43,111	\$ -	\$ -	\$ 43,111
Building and improvements	175,322	-	-	175,322
Equipment	<u>452,541</u>	<u>136,451</u>	<u>5,645</u>	<u>583,347</u>
	<u>\$ 670,974</u>	<u>\$ 136,451</u>	<u>\$ 5,645</u>	<u>\$ 801,780</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Long-term Debt

During the year ended December 31, 1995, the following changes occurred in the liability reported in the general long-term debt account group:

	Balance, <u>01/01/95</u>	<u>Additions</u>	<u>Reductions</u>	Balance, <u>12/31/95</u>
Compensated absences	\$ <u>4,513</u>	\$ <u>2,280</u>	\$ <u>-0-</u>	\$ <u>6,793</u>

Note 6. Compensation of Commission Members

No compensation was paid to Commission members during the year ended December 31, 1995.

Note 7. Defined Benefit Pension Plan

All permanent employees of Acadiana Criminalistics Laboratory Commission participate in the Parochial Employees' Retirement System (PERS) of Louisiana, a multiple-employer public employee retirement system. The total Commission payroll for the year ended December 31, 1995 was covered by the System.

All permanent Commission employees who work at least 28 hours a week and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with ten years of service at age 60. The retirement allowance is equal to 3% of the member's final average compensation (defined as the average of the highest 36 consecutive months). The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees were required to contribute 9.50% of their earnings to the plan; the Commission contributed 8.00%. The total contribution for the year was \$62,251 which consisted of \$28,458 from the Commission and \$33,793 from its employees. Contributions are also established by State statute.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at December 31, 1994, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$691,858,596. The PERS

NOTES TO FINANCIAL STATEMENTS

Plan A net assets available for benefit on that date (valued at cost or amortized cost) were \$597,625,304, resulting in an unfunded pension benefit obligation of \$94,233,292. The Commission's contribution represented approximately .13% of total contributions required of all participating employers.

Trend information:

Nine-year historical trend information providing information about progress made in accumulating sufficient assets to pay benefits when due is presented in the PERS December 31, 1994 annual report.

Note 8. Deferred Compensation Plan

Acadiana Criminalistics Laboratory Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Commission subject only to the claims of the Commission's general creditors. Participants' rights under the plan are equal to those of general creditors of the Commission in an amount equal to the fair market value of the deferred account for each participant. The Commission believes it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

Investments are managed by the plan's administrator under one of five investment options, or a combination thereof. The choice of the investment option(s) is made by the participant.

FIDUCIARY TYPE FUND

Agency Fund

Employee Deferred Compensation Plan Fund - To account for income deferred by employees participating in Acadiana Criminalistics Laboratory Commission's deferred compensation plan. Amounts are withheld from employee paychecks and remitted to the plan administrator to invest until the appropriate time when benefits are paid.

ACADIANA CRIMINALISTICS LABORATORY COMMISSION  
 AGENCY FUND  
 EMPLOYEE DEFERRED COMPENSATION PLAN FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 Year Ended December 31, 1995

	<u>Balance</u> <u>01/01/95</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/95</u>
<b>ASSETS</b>				
Investment in deferred compensation plan assets, at market	<u>\$ 9,417</u>	<u>\$ 14,763</u>	<u>\$ 632</u>	<u>\$ 23,548</u>
 <b>LIABILITIES</b>				
Due to employees for deferred compensation and accumulated net earnings	<u>\$ 9,417</u>	<u>\$ 14,763</u>	<u>\$ 632</u>	<u>\$ 23,548</u>



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AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE IN  
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Rodney L. Savoy, CPA\* 1996

*Members of American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants*

To Acadiana Criminalistics  
Laboratory Commission  
New Iberia, Louisiana

We have audited the general purpose financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1995, and have issued our report thereon dated June 10, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Acadiana Criminalistics Laboratory Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Acadiana Criminalistics Laboratory Commission as of and for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and those other governments from which financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Poché, Lewis & Breaux*

Lafayette, Louisiana  
June 10, 1996



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COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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Geraldine J. Wimberley, CPA\* 1995

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We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Acadiana Criminalistics Laboratory Commission is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Poche, Lewis & Breau*

Lafayette, Louisiana  
June 10, 1996